

**IN THE BOARD OF SUPERVISORS
COUNTY OF SAN LUIS OBISPO, STATE OF CALIFORNIA**

PRESENT: Supervisors

April __, 2016

ABSENT:

RESOLUTION NO. ____

**RESOLUTION ADOPTING SECTION 674 ET SEQ. OF THE REVENUE AND
TAXATION CODE REQUIRING STATE BOARD OF EQUALIZATION
CERTIFICATION FOR COUNTY EMPLOYEES WHO MAKE DECISIONS
REGARDING CHANGES IN OWNERSHIP OR PROPERTY TAX EXEMPTIONS**

WHEREAS, in 2015 the California Legislature passed, and the Governor approved, Assembly Bill 1534, adding Article 8.5 (commencing with Section 674) of Chapter 3 of Part 2 of Division 1 of the Revenue and Taxation Code; and

WHEREAS, Article 8.5 prohibits any person employed by the office of the county assessor from making decisions with regard to change in ownership and property tax exemptions, except a homeowner's exemption claim, unless he or she is the holder of a valid assessment analyst certificate issued by the State Board of Equalization; and

WHEREAS, Article 8.5 does not apply to an assessor or any person employed by the office of the county assessor holding a valid appraiser's or advanced appraiser's certificate issued by the State Board of Equalization; and

WHEREAS, Article 8.5 shall only apply in counties that have passed a resolution upon the recommendation of the assessor to require certification as provided by Article 8.5; and

WHEREAS, change in ownership and property tax exemption decisions can have a profound effect on the county's taxpayers and the county assessment roll; and

WHEREAS, making change in ownership and property tax exemption decisions requires knowledge of complicated laws, regulations, and court cases; and

WHEREAS, consistency, accuracy, and fairness in change in ownership and exemption decisions would benefit the county, residents of the county, and owners of property in the county; and

WHEREAS, it is in the best interest of the County of San Luis Obispo to require the certification as provided by Article 8.5 because the additional training and certification will promote consistent and accurate assessment practices within the county; and

WHEREAS, the San Luis Obispo County Assessor recommends that the Board of Supervisors pass a resolution requiring the certification as provided by Article 8.5;

NOW, THEREFORE, BE IT RESOLVED AND ORDERED, that the provisions of Article 8.5 (commencing with Section 674) of Chapter 3 of Part 2 of Division 1 of the Revenue and Taxation Code shall apply in San Luis Obispo County.

Upon motion of Supervisor _____, seconded by Supervisor _____, and on the following roll call vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAINING:

The foregoing resolution is hereby adopted.

Chairperson, Board of Supervisors

ATTEST:

APPROVED AS TO FORM AND LEGAL
EFFECT

TOMMY GONG
Clerk of the Board of Supervisors

RITA NEAL
County Counsel

By: _____
Deputy Clerk

By: _____
Deputy County Counsel

Dated: March 30, 2016